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**PATENT** 1163-0363P

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Applicant: Masahiro FUKUDA Cohf. No.:

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Sir:

I hereby appoint the following members of the firm of Birch, Stewart, Kolasch & Birch, LLP, as my associate attorneys in the apove-identified application, to make alterations and amendments therein, and to transpct all business in the United States Patent and Trademark Office connected therewith

> Michael R. Cammarata (Reg. No. 39,491) Martin R. Geissler (Reg. No. 51,011)

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Appl. No. 09/977,376 Page 2

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Respectfully submitted,

BIRCH, STEWART MOLASCH & BIRCH, LLP

Dated: Dec. 16, 2004

Michael K Mutter

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